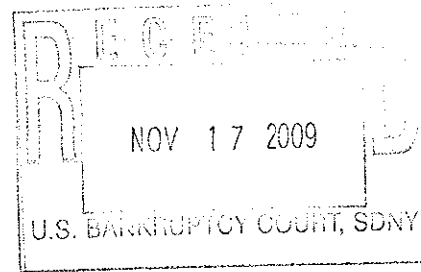


CLERK OF THE UNITED STATES BANKRUPTCY COURT FOR
THE SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NEW YORK 10004

AND

IRVING H. PICARD, TRUSTEE
BAKER & HOSTETLER LLP
45 ROCKEFELLER PLAZA
NEW YORK, NEW YORK 10111



DEAR SIR:

NOVEMBER 12, 2009

UPON CHECKING MY FIGURES WITH YOURS ALL SEEMS TO BE CORRECT BUT FOR THE YEAR OF 2001. ENCLOSED ARE COPIES OF MY QUARTERLY STATEMENTS FOR "01" AND COPIES OF THE CHECKS I RECEIVED. IT HAS BEEN MANY YEARS BUT AS I RECALL THAT LAST QUARTERLY CHECK FOR THE AMOUNT OF \$6,000.00 WAS DUE IN THE MONTH FOLLOWING (9/11) AND IT NEVER SHOWED UP. THE MAIL AT THAT TIME WERE IN QUITE A DISARRAY. I CALLED THEM ABOUT THE PROBLEM AND THEY PUT A STOP PAYMENT ON THE ORIGINAL CHECK AND REISSUED ME ANOTHER. THAT FIRST CHECK WAS NEVER FOUND. THEREFORE IN THE YEAR OF 2001, I ONLY WITHDREW \$33,000.00 NOT \$39,000.00. AS YOU CAN SEE MADOFF'S YEAR END STATEMENT SHOWS THAT I RECEIVED \$33,000 NOT \$39,000.

I HOPE THAT THIS CLEARS UP THE MATTER FOR IT MAKES LITTLE DIFFERENCE AT THIS POINT. I DO NOT HAVE ENOUGH MONEY TO HIRE A LAWYER OR COME TO NEW YORK TO EXPLAIN THE DISCREPANCY IN THE FIGURES. I HOPE THAT THE PAPERWORK I AM INCLUDING WILL CLARIFY THIS MISTAKE. IF YOU NEED FURTHER INFORMATION PLEASE NOTIFY ME.

I RESERVE ALL RIGHTS TO CHALLENGE THE ACCOUNTING USED IN THE SIPA DENIAL IN ANY SUBSEQUENT LIQUIDATION OR BANKRUPTCY COURT PROCEEDINGS, BECAUSE I BELIEVE IT IS INCORRECT.

SINCERELY,

James E. Bignell

JAMES E. BIGNELL
#1ZA729
1061 FAIRWAY LANE
GUNNISON, COLO. 81230

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR
ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON CO 81230

1-ZA729-3

STARTING EQUITY FOR CURRENT YEAR
CAPITAL ADDITIONS
CAPITAL WITHDRAWALS
REALIZED P/L FOR CURRENT YEAR
UNREALIZED P/L ON OPEN SECURITY POSITIONS
CURRENT CASH BALANCE
NET MARKET VALUE OF OPEN SECURITIES POSITIONS
TOTAL EQUITY

365,903.48CR

27,000.00-
86,641.75CR
51,603.12-
.15CR

373,941.96 NET LONG
373,942.11CR

ANNUALIZED RETURN FOR CURRENT YEAR 13.46 %

PORTFOLIO MANAGEMENT REPORT AS OF 12/31/01

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR
ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON CO 81230

1-ZA729-3

STARTING EQUITY FOR CURRENT YEAR
CAPITAL ADDITIONS
CAPITAL WITHDRAWALS
REALIZED P/L FOR CURRENT YEAR
UNREALIZED P/L ON OPEN SECURITY POSITIONS
CURRENT CASH BALANCE
NET MARKET VALUE OF OPEN SECURITIES POSITIONS
TOTAL EQUITY

365,903.48CR

33,000.00-
~~67,725.74CR~~

.22CR
380,629.00 NET LONG
380,629.22CR

ANNUALIZED RETURN FOR CURRENT YEAR 13.86 %

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR
ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

1-ZA729-3

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON CO 81230

STARTING EQUITY FOR CURRENT YEAR	365,903.48CR
CAPITAL ADDITIONS	9,000.00-
CAPITAL WITHDRAWALS	14,063.03CR
REALIZED P/L FOR CURRENT YEAR	2,322.74CR
UNREALIZED P/L ON OPEN SECURITY POSITIONS	.47CR
CURRENT CASH BALANCE	373,288.78 NET LONG
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	373,289.25CR
TOTAL EQUITY	
ANNUALIZED RETURN FOR CURRENT YEAR	18.61 %

PORTFOLIO MANAGEMENT REPORT AS OF 6/30/01

THIS REPORT IS PROVIDED TO ASSIST YOU IN EVALUATING THE PERFORMANCE OF YOUR
ACCOUNT AND SHOULD NOT BE USED FOR INCOME TAX PURPOSES.

1-ZA729-3

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON CO 81230

STARTING EQUITY FOR CURRENT YEAR	365,903.48CR
CAPITAL ADDITIONS	18,000.00-
CAPITAL WITHDRAWALS	26,154.34CR
REALIZED P/L FOR CURRENT YEAR	710.45CR
UNREALIZED P/L ON OPEN SECURITY POSITIONS	.37CR
CURRENT CASH BALANCE	374,767.90 NET LONG
NET MARKET VALUE OF OPEN SECURITIES POSITIONS	374,768.27CR
TOTAL EQUITY	
ANNUALIZED RETURN FOR CURRENT YEAR	15.36 %



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

685 Third Avenue
New York, NY 10022
212 230-2424
P&S Dept 212 230-2436
800 334-1343
Fax 212 838-4061

WE HAVE THIS DAY

CREDITED YOUR

ACCOUNT WITH THE FOLLOWING:

STOP PAYMENT

10/19/01

6,000.00

CLIENT'S ACCOUNT NUMBER

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON

CO 81230

1-2A729-3

M



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

212 230-2424
800 334-1343
Fax 212 838-4061

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

10/22/01

CW CHECK

6,000.00

CLIENT'S ACCOUNT NUMBER

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON

CO 81230

1-2A729-3

M

MEMO



BERNARD L. MADOFF
Investment Securities LLC
New York ☐ London

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

1/02/01

9,000.00

CM CHECK

CLIENT'S ACCOUNT NUMBER

1-ZA729-3

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON

CO 81230

MEMO



BERNARD L. MADOFF
Investment Securities LLC
New York ☐ London

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

212 230-2424

800 334-1343

Fax 212 838-4061

4/02/01

9,000.00

CM CHECK

CLIENT'S ACCOUNT NUMBER

1-ZA729-3

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
BOX 905
GUNNISON

CO 81230

MEMO



BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York ☐ London

WE HAVE THIS DAY DEBITED YOUR
ACCOUNT WITH THE FOLLOWING:

212 230-2424

800 334-1343

Fax 212 838-4061

7/02/01

9,000.00

CM CHECK

CLIENT'S ACCOUNT NUMBER

1-ZA729-3

JAMES E BIGNELL
OR KATHLEEN W BIGNELL
REVOCABLE LIVING TRUST
1061 FAIRWAY LANE
GUNNISON

CO 81230

MEMO